



December 15, 2004

By Overnight Express Mail

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications and Energy
One South Station
Boston, MA 02110

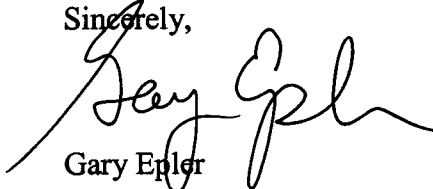
Re: Investigation Pursuant to G.L. c. 164 §§ 1A(a), 1B(d), 94 and
220 C.M.R. § 11.04 into Costs that Should be Included in
Default Service Rates;
Fitchburg Gas and Electric Light Company D.T.E. 03-88D

Dear Secretary Cottrell:

Enclosed for filing please find Fitchburg Gas and Electric Light
Company d/b/a Unitil ("Unitil") response to Record Request No. 1, issued by
the Department of Telecommunications and Energy ("Department") at the
hearing on December 13, 2004 in the above-captioned filing.

Thank you for your attention to this matter.

Sincerely,



Gary Epler

Enclosure

cc: John J. Geary, Hearing Officer (2)
Service List (by First Class U.S. Mail)

Gary Epler
Senior Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720
Phone: 603-773-6440
Fax: 603-773-6640
Email: epler@unitil.com